

UNITED STATES DISTRICT COURT
DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION

UNITED STATES OF AMERICA)

CRIMINAL NO. 3:22-22126 U.S.C. § 7201

v.)

RICHARD BOGGS)

INDICTMENT

THE GRAND JURY CHARGES:

INTRODUCTION

At all times relevant to this Indictment:

1. Defendant **RICHARD BOGGS** resided in Richland County, South Carolina.
2. **RICHARD BOGGS** was employed as an Information Technology Consultant by various companies (identified herein as "Employers 1-7," collectively, the "Employers") either at his residence in Irmo, South Carolina or at jobsites in the Columbia, South Carolina area.
3. During each of the years 2015 through 2019, **RICHARD BOGGS** received wages from one or more Employers. Specifically, **RICHARD BOGGS** received wages in the following approximate amounts:

YEAR	APPROXIMATE TOTAL WAGES
2015	\$ 267,054
2016	\$ 299,665
2017	\$ 180,143
2018	\$ 158,407
2019	\$ 189,476

4. **RICHARD BOGGS** failed to file individual income tax returns for the years 2015 through 2019 to report his wages and other income to the Internal Revenue Service (“IRS”).

5. An IRS Form W-4, Employee’s Withholding Allowance Certificate or Employee’s Withholding Certificate (“Form W-4”), was a form signed under penalty of perjury by a taxpayer to inform his employer of the amount of federal income tax to withhold from the taxpayer’s wages, and it allowed a taxpayer to claim exemption from wage withholding upon meeting certain conditions.

6. For the years 2015 through 2019, **RICHARD BOGGS** submitted and caused to be submitted, and maintained and caused to be maintained on file with his Employers, false Forms W-4, including, but not limited to, the following:

Employer	Approximate Date False Form W-4 Initially Submitted	Years False Form W-4 Maintained with Employer
Employer 1	November 27, 2013	2015 – 2016
Employer 2	July 24, 2014	2015 – 2017
Employer 3	November 20, 2014	2015
Employer 4	January 28, 2015	2015 – 2016
Employer 5	June 13, 2016	2016 – 2017
Employer 6	November 17, 2016	2016 – 2019
Employer 7	May 14, 2018	2018 – 2019

7. On these Forms W-4, **RICHARD BOGGS** falsely claimed that he was exempt from federal income tax withholding when, in fact, he was not entitled to claim exempt status. By claiming exempt status, **RICHARD BOGGS** caused his Employers to withhold little or no federal income taxes from his wages for the years 2015 through 2019. **RICHARD BOGGS** continued to submit and maintain false Forms W-4 after the IRS directed Employers to withhold taxes from his wages.

COUNTS ONE THROUGH FIVE

(Attempt to Evade or Defeat Tax)

8. The allegations of paragraphs 1 through 7 are realleged and incorporated herein by reference.

9. During the calendar years set forth below, **RICHARD BOGGS** received taxable income, upon which there was substantial income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before the dates set forth below, as required by law, to any proper officer of the Internal Revenue Service, and to pay the income tax to the Internal Revenue Service, **RICHARD BOGGS** willfully attempted to evade and defeat income tax due and owing by him to the United States, for the calendar years set forth below, by, among other affirmative acts, submitting and causing to be submitted and maintaining and causing to be maintained on file with his Employers Forms W-4 on which he falsely claimed he was exempt from federal income tax withholding:


COUNT	YEAR	RETURN DUE DATE
1	2015	April 18, 2016
2	2016	April 18, 2017
3	2017	April 17, 2018
4	2018	April 15, 2019
5	2019	July 15, 2020

All in violation of Title 26, United States Code, Section 7201.

A True BILL



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